

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

§681. DEFINITIONS

As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings. [1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF) .]

1. Applicant. "Applicant" means an individual who has applied for a homestead property tax exemption pursuant to this subchapter.

[1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF) .]

1-A. Cooperative housing corporation. "Cooperative housing corporation" means an entity organized for the purpose of owning residential real estate in which residents own shares that entitle the shareholder to inhabit a certain space within a residential dwelling.

[2005, c. 647, §1 (NEW); 2005, c. 647, §5 (AFF) .]

1-B. Cooperative property. "Cooperative property" means the real property, including mobile and manufactured homes, owned by a cooperative housing corporation for the primary purpose of residential use.

[2005, c. 647, §1 (NEW); 2005, c. 647, §5 (AFF) .]

2. Homestead. "Homestead" means any residential property, including cooperative property, in this State assessed as real property owned by an applicant or held in a revocable living trust for the benefit of the applicant and occupied by the applicant as the applicant's permanent residence or owned by a cooperative housing corporation and occupied as a permanent residence by a resident who is a qualifying shareholder. A "homestead" does not include any real property used solely for commercial purposes.

[2005, c. 647, §2 (AMD); 2005, c. 647, §5 (AFF) .]

3. Permanent residence. "Permanent residence" means that place where an individual has a true, fixed and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.

[1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF) .]

4. Permanent resident. "Permanent resident" means an individual who has established a permanent residence. For purposes of this subchapter, a person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in this State is deemed to be a permanent resident. A member of the Armed Forces of the United States stationed in the State who applies for an exemption shall present certification from the commander of the member's post, station or base or from the commander's designated agent that the member is permanently stationed at that post, station or base. For purposes of this subsection, "a person on active duty serving in the Armed Forces of the United States" does not include a member of the National Guard or the Reserves of the United States Armed Forces.

[2009, c. 418, §1 (AMD); 2009, c. 418, §3 (AFF) .]

5. Qualifying shareholder. "Qualifying shareholder" means a person who is a:

A. Shareholder in a cooperative housing corporation that owns a homestead in this State; [2005, c. 647, §3 (NEW); 2005, c. 647, §5 (AFF).]

B. Shareholder for the preceding 12 months in the cooperative housing corporation specified in paragraph A; and [2005, c. 647, §3 (NEW); 2005, c. 647, §5 (AFF).]

C. Permanent resident of this State. [2005, c. 647, §3 (NEW); 2005, c. 647, §5 (AFF).]

[2005, c. 647, §3 (NEW); 2005, c. 647, §5 (AFF).]

SECTION HISTORY

1997, c. 643, §HHH3 (NEW). 1997, c. 643, §HHH10 (AFF). 2005, c. 647, §§1-3 (AMD). 2005, c. 647, §5 (AFF). 2009, c. 418, §1 (AMD). 2009, c. 418, §3 (AFF).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.
--